

Form F-66 (IA-2) (6-11-2014)				
STATE OF IOWA 2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014 CITY OF BELLEVUE , IOWA DUE: December 1, 2014		16204900300000 CITY CLERK 106 N THIRD STREET BELLEVUE, IA 52031 <i>(Please correct any error in name, address, and ZIP Code)</i>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	897,203		897,203	899,417
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	897,203		897,203	899,417
Delinquent property taxes	0		0	0
TIF revenues	306,120		306,120	310,229
Other city taxes	265,020	0	265,020	225,818
Licenses and permits	8,560	0	8,560	14,400
Use of money and property	13,123	9,681	22,804	12,100
Intergovernmental	293,561	8,271	301,832	272,564
Charges for fees and service	39,874	4,767,332	4,807,206	5,289,339
Special assessments	0	0	0	0
Miscellaneous	424,476	40,000	464,476	103,273
Other financing sources	1,072,580	240,000	1,312,580	2,542,520
Total revenues and other sources	3,320,517	5,065,284	8,385,801	9,669,660
Expenditures and Other Financing Uses				
Public safety	933,696	0	933,696	1,167,987
Public works	370,147	0	370,147	515,000
Health and social services	0	0	0	0
Culture and recreation	296,443	0	296,443	351,000
Community and economic development	173,906	0	173,906	439,723
General government	460,793	0	460,793	476,760
Debt service	1,074,273	0	1,074,273	443,869
Capital projects	682,036	0	682,036	1,000,000
Total governmental activities expenditures	3,991,294	0	3,991,294	4,394,339
Business type activities	0	4,198,818	4,198,818	4,765,000
Total ALL expenditures	3,991,294	4,198,818	8,190,112	9,159,339
Other financing uses, including transfers out	503,576	809,004	1,312,580	1,042,520
Total ALL expenditures/And other financing uses	4,494,870	5,007,822	9,502,692	10,201,859
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-1,174,353	57,462	-1,116,891	-532,199
Beginning fund balance July 1, 2013	2,238,838	1,956,042	4,194,880	4,194,879
Ending fund balance June 30, 2014	1,064,485	2,013,504	3,077,989	3,662,680
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 2,415,000	Other long-term debt	\$ 80,000	
Revenue debt	\$ 2,863,904	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 6,991,883	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
		563	872-4456	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF BELLEVUE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	615,866	193,068		88,269	0	0	897,203			897,203	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	615,866	193,068		88,269	0	0	897,203		T01	897,203	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	615,866	193,068		88,269	0	0	897,203			897,203	6
7	TIF revenues			306,120				306,120		T01	306,120	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	57,124	0	0	0	0	0	57,124	0	T15	57,124	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	24,868	0	0	0	0	0	24,868	0	T19	24,868	13
14	Other local option taxes	91,514	91,514	0	0	0	0	183,028	0	T09	183,028	14
15	TOTAL OTHER CITY TAXES	173,506	91,514	0	0	0	0	265,020	0		265,020	15
16	Section B - LICENSES AND PERMITS	8,560	0	0	0	0	0	8,560	0	T29	8,560	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,072	1,207	543	1,064	695	0	4,581	9,681	U20	14,262	18
19	Rents and royalties	8,542	0	0	0	0	0	8,542	0	U40	8,542	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	9,614	1,207	543	1,064	695	0	13,123	9,681		22,804	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BELLEVUE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		218,780					218,780		C46	218,780	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	15,909	6,195	0	0	0	0	22,104	0	C89	22,104	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	15,909	224,975	0	0	0	0	240,884	0		240,884	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	8,271		8,271	63
64	Library service	19,299	0	0	0	0	0	19,299	0	D89	19,299	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	33,378	0	0	0	0	0	33,378	0	D89	33,378	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	52,677	0	0	0	0	0	52,677	8,271		60,948	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	68,586	224,975	0	0	0	0	293,561	8,271		301,832	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	287,510	A91	287,510	73
74	Sewer	0	0	0	0	0	0	0	444,844	A8Ø	444,844	74
75	Electric	0	0	0	0	0	0	0	2,427,754	A92	2,427,754	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	347,751	A81	347,751	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BELLEVUE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	5,866	0	0	0	0	0	5,866	0	A94	5,866	82
83	Cable TV	0	0	0	0	0	0	0	684,288	T15	684,288	83
84	Internet	0	0	0	0	0	0	0	376,715	A03	376,715	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	75,494	A80	75,494	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	5,953	0	0	0	0	0	5,953	0	A89	5,953	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	122,976	A89	122,976	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	6,617	0	0	0	0	0	6,617	0	A89	6,617	99
100	Park, recreation, and cultural charges	21,438	0	0	0	0	0	21,438	0	A61	21,438	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	39,874	0	0	0	0	0	39,874	4,767,332		4,807,206	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	13,682	80,326	0	0	7,834	0	101,842	0	U99	101,842	108
109	Deposits and sales/fuel tax refunds	10,015	0	0	0	0	0	10,015	0	U99	10,015	109
110	Sale of property and merchandise	0	0	0	0	14,907	0	14,907	0	U11	14,907	110
111	Fines	450	0	0	0	0	0	450	0	U30	450	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Miscellaneous/reimbursements	2,970	0	0	0	1,400	0	4,370	0		4,370	114
115	Repayment of interfund debt	0	0	0	0	0	0	0	40,000		40,000	115
116	Insurance proceeds	292,892	0	0	0	0	0	292,892	0		292,892	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	320,009	80,326	0	0	24,141	0	424,476	40,000		464,476	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF BELLEVUE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,236,015	591,090	306,663	89,333	24,836	0	2,247,937	4,825,284		7,073,221	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	524,069	3,000		318,726	0	0	845,795	240,000		1,085,795	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	226,785	0	0	226,785	0		226,785	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	524,069	3,000	0	545,511	0	0	1,072,580	240,000		1,312,580	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,760,084	594,090	306,663	634,844	24,836	0	3,320,517	5,065,284		8,385,801	132
133												133
134	Beginning fund balance July 1, 2013	606,433	302,396	103,762	455,523	770,724	0	2,238,838	1,956,042		4,194,880	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,366,517	896,486	410,425	1,090,367	795,560	0	5,559,355	7,021,326		12,580,681	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF BELLEVUE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	383,969	0	0	0	0	0	383,969		E62	383,969	2
3	Purchase of land and equipment	5,610	0	0	0	0	0	5,610		G62	5,610	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	4,382	0	0	0	0	0	4,382		E89	4,382	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	92,571	0	0	0	0	0	92,571		E24	92,571	13
14	Purchase of land and equipment	23,920	192,424	0	0	0	0	216,344		G24	216,344	14
15	Construction	214,429	0	0	0	0	0	214,429		F24	214,429	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	15,936	0	0	0	0	15,936		G32	15,936	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	455	0	0	0	0	0	455		E32	455	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	725,336	208,360	0	0	0	0	933,696			933,696	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF BELLEVUE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	74,107	183,535	0	0	0	0	257,642		E44	257,642	42
43	Purchase of land and equipment	0	29,900	0	0	0	0	29,900		G44	29,900	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	21,712	0	0	0	0	0	21,712		E44	21,712	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	44,933	0	0	0	0	44,933		E44	44,933	52
53	Purchase of land and equipment	0	1,127	0	0	0	0	1,127		G44	1,127	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	14,833	0	0	0	0	14,833		E81	14,833	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	95,819	274,328	0	0	0	0	370,147			370,147	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BELLEVUE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BELLEVUE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	145,207	0	0	0	0	0	145,207		E52	145,207	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	6,306	0	0	0	0	0	6,306		E61	6,306	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	52,702	0	0	0	0	0	52,702		E61	52,702	127
128	Purchase of land and equipment	11,081	0	0	0	0	0	11,081		G61	11,081	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	45,284	0	0	0	0	0	45,284		E61	45,284	130
131	Purchase of land and equipment	3,771	0	0	0	0	0	3,771		G61	3,771	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	32,092	0	0	0	0	0	32,092		E61	32,092	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	296,443	0	0	0	0	0	296,443			296,443	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	94,528	0	0	0	0	0	94,528		E89	94,528	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	79,378	0	0	0	79,378		E89	79,378	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	94,528	0	79,378	0	0	0	173,906			173,906	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF BELLEVUE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	456,676	0	0	0	0	0	456,676		E29	456,676	160
161	Purchase of land and equipment	3,094	0	0	0	0	0	3,094		G29	3,094	161
162	Clerk, Treasurer, financial administration — Current operation	0	0	0	0	0	0	0		E23	0	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,023	0	0	0	0	0	1,023		E89	1,023	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	460,793	0	0	0	0	0	460,793			460,793	176
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0	177
178	Principal	0	0	0	997,415	0	0	997,415			997,415	178
179	Interest and fiscal charges	0	0	0	76,858	0	0	76,858			76,858	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,074,273	0	0	1,074,273			1,074,273	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street improvements	0	0	0	0	634,958	0	634,958			634,958	184
185	Riverview trail	0	0	0	0	47,078	0	47,078			47,078	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	682,036	0	682,036			682,036	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	682,036	0	682,036			682,036	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,672,919	482,688	79,378	1,074,273	682,036	0	3,991,294			3,991,294	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BELLEVUE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								197,864	E91	197,864	198
199	Purchase of land and equipment								88,314	G91	88,314	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								217,678	E80	217,678	201
202	Purchase of land and equipment								1,357	G80	1,357	202
203	Construction								0	F80	0	203
204	Electric — Current operation								2,049,415	E92	2,049,415	204
205	Purchase of land and equipment								60,826	G92	60,826	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								299,145	E81	299,145	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								864,525	E03	864,525	225
226	Purchase of land and equipment								12,161	G03	12,161	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								11,494	E80	11,494	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF BELLEVUE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								110,996	E89	110,996	238
239	Purchase of land and equipment								15,951	G89	15,951	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								269,092		269,092	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,198,818		4,198,818	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,672,919	482,688	79,378	1,074,273	682,036	0	3,991,294	4,198,818		8,190,112	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	30,000	246,791		0	0	0	276,791	809,004		1,085,795	255
256	Internal TIF loans/repayments and transfers out	0	0	226,785	0	0	0	226,785	0		226,785	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	30,000	246,791	226,785	0	0	0	503,576	809,004		1,312,580	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,702,919	729,479	306,163	1,074,273	682,036	0	4,494,870	5,007,822		9,502,692	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	79,648	167,007	104,262	16,094	113,524	0	480,535			480,535	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	113,588	0	0	0	0	0	113,588			113,588	266
267	Unassigned	470,362	0	0	0	0	0	470,362			470,362	267
268	Total Governmental	663,598	167,007	104,262	16,094	113,524	0	1,064,485			1,064,485	268
269	Proprietary								2,013,504		2,013,504	269
270	Total ending fund balance June 30, 2014	663,598	167,007	104,262	16,094	113,524	0	1,064,485	2,013,504		3,077,989	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,366,517	896,486	410,425	1,090,367	795,560	0	5,559,355	7,021,326		12,580,681	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF BELLEVUE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,107,863

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)		
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)					
1. Water utility	19U \$ 120,000	29U \$ 0	39U 40,000	49U 0	49U 0	49U 0	49U 80,000	191	0			
2. Sewer utility	19U 155,000	29U 0	39U 155,000	49U 0	49U 0	49U 0	49U 0	189	3,100			
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192	0			
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193	0			
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194	0			
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189	0			
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189	0			
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189	0			
9. Other-Specify TIF	19U 630,000	29U 0	39U 630,000	49U 0	49U 0	49U 0	49U 0	189	26,785			
10. Telecommunications	19U 2,986,947	29U 0	39U 123,043	49U 0	49U 0	49U 2,863,904	49U 0	189	106,049			
11. Refunding bonds	19U 2,635,000	29U 0	39U 220,000	49U 2,415,000	49U 0	49U 0	49U 0	189	38,638			
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189	0			
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189	0			
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189	0			
Total long-term debt	6,526,947	0	1,168,043	2,415,000	0	2,863,904	80,000	174,572				

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	139,837,656	x .05 = \$	6,991,883

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .						
	W01	W31	W61			
	\$ 0	\$ 0	0	3,077,989	3,077,989	
REMARKS						V98